



**KATHLEEN CONNELL**  
**Controller of the State of California**

December 2, 1998

**To the Citizens, Governor, and Members  
of the Legislature of the State of California:**

**I**

am pleased to present the forty-eighth edition of the *School Districts Annual Report*. These records, for the 1996-97 fiscal year, are published to assist governmental and private organizations in managing and planning for the state's 995 school districts. I trust that parents, educators, and taxpayers who work to improve the condition of our state's education system will find this information helpful.

Clearly, California's future depends upon a strengthening of our public school system. It is imperative that the tax dollars invested in education are managed with the utmost care. The information provided in this report is intended to facilitate informed decision making that promotes the best interest of California's children.

This report underscores the gains in funding that have been made in education over the past five years. School districts realized an increase in total revenues of over 14% for the 1996-97 fiscal year, up from the 6% increase in 1995-96.

California is spending more on education. School districts' expenditures increased 11% for the 1996-97 fiscal year, following the previous year's 5% increase. We must continue to review those expenditures to ensure that the resources provided are being spent prudently, and in the best interest of California's children. Knowing that today's students will be tomorrow's workforce, Californians must make the necessary decisions to appropriately invest in the education of our children. The figures in this report point to the fact that California is better prepared today than in previous years to make those all-important decisions.

The accounting and reporting procedures utilized in preparing this report are in accordance with the standards set by the *California School Accounting Manual*. The data cover the 1996-97 fiscal year and include figures for elementary, high school, and unified school districts, as well as county offices of education and joint powers agencies.

I would like to thank the officials who compiled this data at the local level, as well as the California Department of Education, which collected it and made it available for this report, and my staff, whose hard work made this report possible.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

**KATHLEEN CONNELL**  
California State Controller

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# Introduction

This publication presents the financial transactions of California's school districts, county offices of education (COEs) and joint powers agencies (JPAs) as required by Government Code Section 12463. Government Code Section 53892.1 requires these agencies to furnish annual attendance and financial reports to the California Department of Education (CDE). The CDE then provides the information to the State Controller's Office.

Classifications of revenues and expenditures are in accordance with the account classifications prescribed in the *California School Accounting Manual*, 1992 Edition (ISBN 0-8011-1025-2). The differences between ending fund balances and the subsequent year's beginning fund balances are attributable to prior year audit adjustments and restatement of beginning fund balances. Material variances in financing sources, uses, and capital outlay may occur from year to year, primarily due to nonrecurring activities.

This introduction to the financial section presents the statewide revenues and expenditures net of interagency and interfund transfers. This is done to avoid duplicate reporting of revenues and expenditures that would overstate these totals. The financial information is listed by fund in Tables 1, 2, and 3.

Tables 1A, 2A, and 3A have been added in this 1996-97 publication to disclose the transactions of the Self Insurance, Warehouse Revolving, and Retiree Benefits funds. These transactions are charged to the General Fund; thus, they are not added to the statewide summaries in this introduction as that would result in duplicative reporting.

General information relating to each school district, COE, and JPA is presented in Tables 4 through 9. General information includes average daily attendance, general obligation bond debt, total revenues, total expenditures, and ending General Fund balances, where applicable. The General Fund is the primary operating fund and accounts for all financial resources except those required to be accounted for in a specific fund. No general obligation bond debt was reported by COEs or JPAs. Average daily attendance is not applicable to JPAs. Information relating to the appropriations limit by county and district can be found in Table 10.

## **School Districts**

This report contains financial information submitted by all 995 school districts for the 1996-97 fiscal year. This total consists of 579 elementary school districts, 98 high school districts, 312 unified school districts, and six common administration districts. Summary data for school districts' funds are presented in Tables 1 and 1A. General information relating to each school district is presented in Tables 5 through 7, and includes average daily attendance, general obligation bond debt total revenues, total expenditures, and ending General Fund balances.

All school district information presented is compiled from data submitted by the school districts to the CDE.

## **County Offices of Education**

In addition to the many requirements involved in administering the schools in their jurisdiction, county superintendents of schools are also responsible for maintaining a balanced budget of their schools' funds. Summary information for the funds of all 58 COEs may be found in Tables 2 and 2A. General information relating to each COE is presented in Table 4 and includes average daily attendance, total revenues, total expenditures, and ending General Fund (County School Service Fund) balances.

All COE information presented is compiled from data submitted by each county superintendent of schools to the CDE.

## **Joint Powers Agencies**

The Joint Powers Act allows school districts to exercise existing powers by cooperative action. Section 41023 of the Education Code requires JPAs that consist solely of school districts and COEs to file financial statements with the CDE. The JPAs are subject to the same standards as the school districts and COEs. The information contained in this report includes revenues and expenditures for such activities as the operation of regional occupational centers and programs, special education programs, and pupil transportation services, as well as other cooperative services.

Summary information for all 52 JPAs may be found in Tables 3 and 3A. The number of JPAs reduced from 53 to 52 from the previous year. General information relating to each JPA is presented in Table 8 and includes total revenues, total expenditures, and ending General Fund balances.

All JPA information presented is compiled from data submitted by each JPA to the CDE.

## Average Daily Attendance

The average daily attendance (ADA) is a significant factor in the models used to allocate funds within California's education system. The average daily attendance by school district type, excluding classes for adults, is shown in Schedule 1 for the 1995-96 and 1996-97 fiscal years.

### Schedule 1

#### Average Daily Attendance

School District Type	1996-97	1995-96	Percentage Increase
Unified .....	3,825,503	3,717,031	2.92 %
Elementary .....	1,150,712	1,128,775	1.94
High School .....	482,322	461,069	4.61
Common Administration.....	88,084	87,740	0.39
<b>Total .....</b>	<b>5,546,621</b>	<b>5,394,615</b>	2.82

## Five-Year Trends

During the 1996-97 fiscal year, school districts and COEs in the aggregate expended less than total revenues, building a positive reserve, whereas JPA funds expended significantly more than their revenues, making up the difference through interagency transfers. Total revenues amounted to \$35.4 billion, an average increase of 14.47% over the 1995-96 fiscal year. Expenditures increased an average of 11.07% over the previous fiscal year, to a total of \$33.5 billion.

## Revenues and Expenditures

Schedules 2 and 3 represent a five-year comparison of the total revenues and expenditures reported by school districts, COEs, and JPAs. Chart 1 displays the trend over the past five fiscal years.

### Schedule 2

#### Five-Year Revenue Trend

(Amounts in thousands)

	School Districts				Percentage Increase (Decrease)
Fiscal Year		COEs	JPAs	Total	
1992-93*	\$ 26,222,482	\$ 1,602,090	\$ 45,826	\$ 27,870,398	3.70 %
1993-94*	27,433,917	1,711,764	56,738	29,202,419	4.78
1994-95*	27,258,430	1,866,878	54,315	29,179,623	(0.08)
1995-96*	28,978,659	1,890,813	52,657	30,922,129	5.97
1996-97	33,288,819	2,047,948	60,396	35,397,163	14.47

\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

### Schedule 3

#### Five-Year Expenditure Trend

(Amounts in thousands)

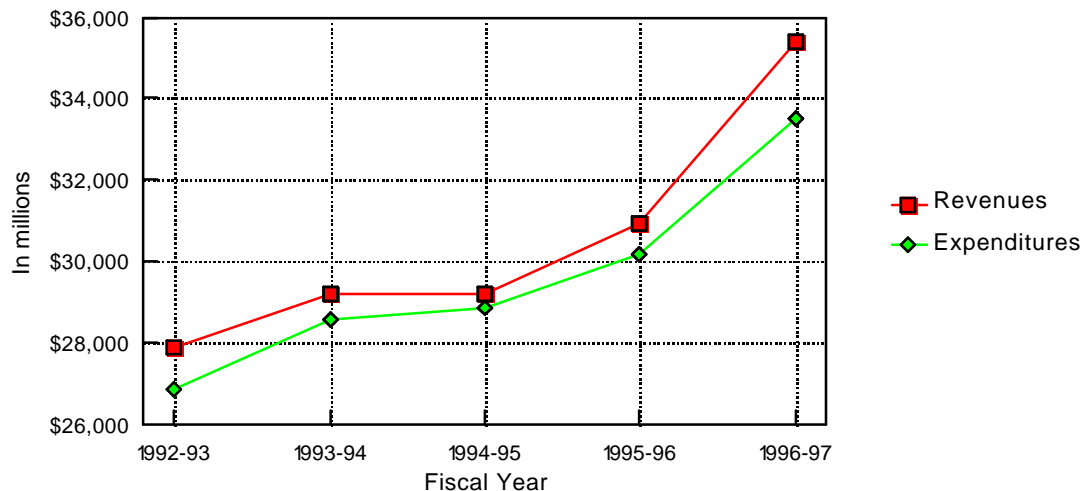
Fiscal Year	School Districts	COEs	JPA's	Total	Percentage Increase
1992-93*	\$ 25,255,205	\$ 1,484,792	\$ 129,114	\$ 26,869,111	1.83 %
1993-94*	26,803,284	1,616,144	140,779	28,560,207	6.29
1994-95*	26,946,670	1,750,721	147,331	28,844,722	1.00
1995-96*	28,250,355	1,774,362	151,770	30,176,487	4.62
1996-97	31,408,690	1,946,519	160,712	33,515,921	11.07

\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

### Chart 1

#### Five-Year Revenue and Expenditure Trend

(Amounts in millions)



## Appropriations Limit

In November of 1979, California voters passed Proposition 4, known as the "Gann Limit," which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including school districts. As a result, each school district, unless otherwise exempted, is required to compute a 1978-79 "base year" appropriations limit. Once the base year is calculated, subsequent years are computed using the previous year's limit, factoring in changes in the cost of living, population, and other adjustments.

Neither Article XIII B nor subsequent legislation assigned any state or local agency responsibility for assuring compliance with the mandates. In 1987, Senate Bill 813, Chapter 1025 added the requirement that each school district include its appropriations limit and the total annual appropriations subject to the limit in its report to the State Controller.

During the 1996-97 fiscal year, the Gann appropriations limit exceeded the annual appropriations subject to the limit by \$1.4 billion. This is attributable to the appropriations limit increasing at a higher rate than tax proceeds. The past five years are summarized in Schedule 4. The detail by school district can be found in Table 10.

#### Schedule 4

##### Five-Year Appropriations Limit

(Amounts in thousands)

Fiscal Year	Appropriations Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
1992-93 .....	\$ 16,788,860	\$ 15,702,367	\$ 1,086,493
1993-94 .....	17,473,353	16,327,582	1,145,771
1994-95 .....	17,927,584	16,642,451	1,285,133
1995-96 .....	18,985,754	17,738,919	1,246,835
1996-97 .....	20,506,378	19,079,217	1,427,161

## General Obligation Bond Debt

At the end of the 1996-97 fiscal year, school districts reported general obligation bond debt amounting to \$3.8 billion, an increase of 35.7% over the previous fiscal year. The past five fiscal years are summarized in Schedule 5. The detail by school district can be found in Tables 5, 6, 7, and 9.

#### Schedule 5

##### Five-Year General Obligation Bond Debt Trend

School Districts by District Type  
(Amounts in thousands)

Fiscal Year	Elementary	High School	Unified	Common Administration	Total
1992-93 .....	\$ 439,931	\$ 117,868	\$ 963,728	\$ 100,306	\$ 1,621,833
1993-94 .....	510,170	213,810	1,094,210	152,978	1,971,168
1994-95 .....	593,522	237,170	1,407,179	134,475	2,372,346
1995-96 .....	731,688	296,251	1,582,168	170,452	2,780,559
1996-97 .....	965,825	449,836	2,177,543	180,711	3,773,915

## Revenues and Expenditures

Schedule 6 summarizes school districts, COEs, and JPAs combined revenues and expenditures. The schedules provide a side-by-side comparison of revenues and expenditures by fund for the 1996-97 fiscal year. These amounts are shown net of interagency and interfund transactions.

# Schedule 6

## Summary of Revenues and Expenditures by Fund

Fiscal Year 1996-97

(Amounts in thousands)

	Revenues	Expenditures
<b>SCHOOL DISTRICTS</b>		
<b>General Fund</b> .....	\$ 27,581,413	\$ 26,585,830
<b>Special Revenue Funds</b>		
Adult Education .....	559,129	553,695
Cafeteria Fund/Account, Special Revenue .....	1,195,917	1,197,072
Child Development .....	359,987	353,829
Deferred Maintenance .....	120,956	188,493
Pupil Transportation Equipment .....	1,372	2,430
Special Reserve, Non Capital Projects .....	12,278	—
<b>Capital Projects Funds</b>		
Building .....	1,338,232	651,513
Capital Facilities .....	439,786	347,685
State School Building Lease-Purchase .....	886,265	631,966
Special Reserve, Capital Projects .....	237,378	332,657
<b>Debt Service Funds</b>		
Bond Interest and Redemption .....	269,590	223,337
Tax Override .....	184,172	176,850
Debt Service .....	13,148	81,179
<b>Enterprise and Other Funds</b>		
Cafeteria Fund/Account, Enterprise .....	71,824	69,458
Enterprise .....	6,398	5,823
Article XIII-B .....	1,764	—
Foundation .....	9,210	6,873
<b>Subtotal</b> .....	<b>33,288,819</b>	<b>31,408,690</b>
<b>COEs</b>		
<b>General Fund</b> .....	1,859,150	1,766,419
<b>Special Revenue Funds</b>		
Cafeteria Fund/Account, Special Revenue .....	500	549
Child Development .....	139,866	142,102
Deferred Maintenance .....	4,151	5,741
Special Reserve, Non Capital Projects .....	870	—
<b>Capital Projects Funds</b>		
Building .....	927	395
Capital Facilities .....	335	453
State School Building Lease-Purchase .....	24,103	7,362
Special Reserve, Capital Projects .....	4,032	13,777
<b>Debt Service Funds</b>		
Tax Override .....	277	303
Debt Service .....	94	2,870
<b>Enterprise and Other Funds</b>		
Enterprise .....	3,225	5,574
Article XIII-B .....	149	—
Foundation .....	1,211	974
Forest Reserve .....	9,058	—
<b>Subtotal</b> .....	<b>2,047,948</b>	<b>1,946,519</b>
<b>JPs</b>		
<b>General Fund</b> .....	50,712	149,531
<b>Special Revenue Funds</b>		
Adult Education .....	6,670	6,677
Cafeteria Fund/Account, Special Revenue .....	1,276	1,253
Deferred Maintenance .....	6	25
Pupil Transportation Equipment .....	253	510
Special Reserve, Non Capital Projects .....	751	—
<b>Capital Projects Funds</b>		
Building .....	24	384
Special Reserve, Capital Projects .....	704	2,332
<b>Subtotal</b> .....	<b>60,396</b>	<b>160,712</b>
<b>Total</b> .....	<b>\$ 35,397,163</b>	<b>\$ 33,515,921</b>



## Revenues by Source

School districts, COEs, and JPAs reported \$35.4 billion in total revenues for the 1996-97 fiscal year, an increase of 14.47% over the previous fiscal year. Revenues reported by source for school districts, county offices of education, and JPAs are summarized in Schedule 7. Chart 2 shows the breakdown by major revenue source categories.

### Schedule 7

#### Revenues by Source

(Amounts in thousands)

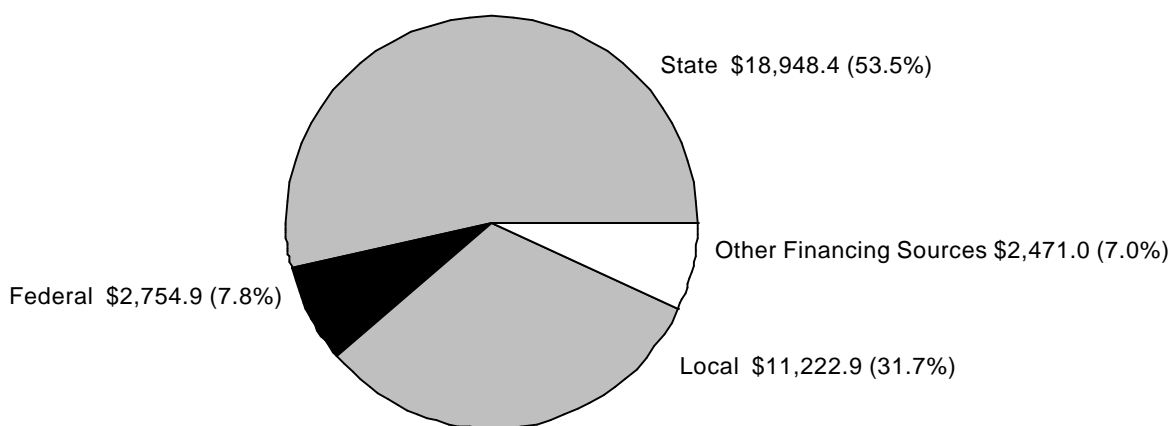
	1996-97	1995-96*	Percentage Increase (Decrease)
<b>State</b>			
State Aid .....	\$ 11,566,715	\$ 10,182,032	13.60 %
State Lottery .....	611,375	676,976	(9.69)
Other State .....	6,770,347	5,172,806	30.88
<b>Federal</b> .....	2,754,872	2,674,594	3.00
<b>Local</b>			
Local Taxes/Fees .....	8,564,555	8,643,289	(0.91)
Other Local .....	2,658,301	2,521,238	5.44
<b>Other Financing Sources</b> .....	2,470,998	1,051,194	135.07
<b>Total</b> .....	<u><u>\$ 35,397,163</u></u>	<u><u>\$ 30,922,129</u></u>	14.47

\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

### Chart 2

#### 1996-97 Revenues by Source

(Amounts in millions)



## Revenues by Fund

Revenues reported by governmental accounting fund type for school districts, COEs, and JPAs are summarized in Schedule 8 and Chart 3.

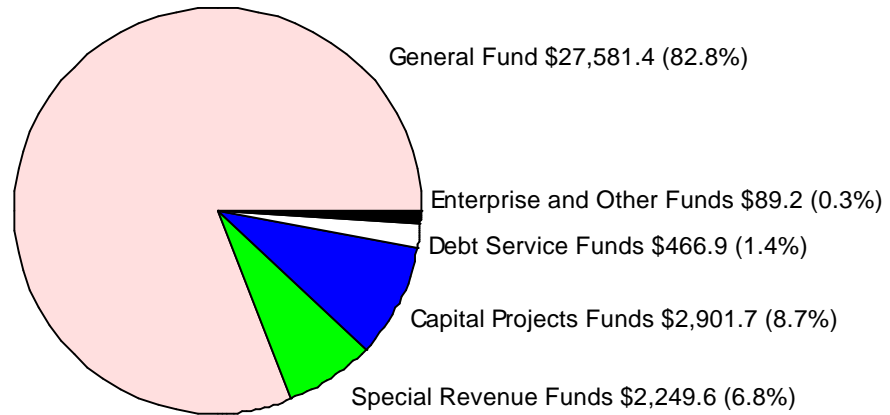
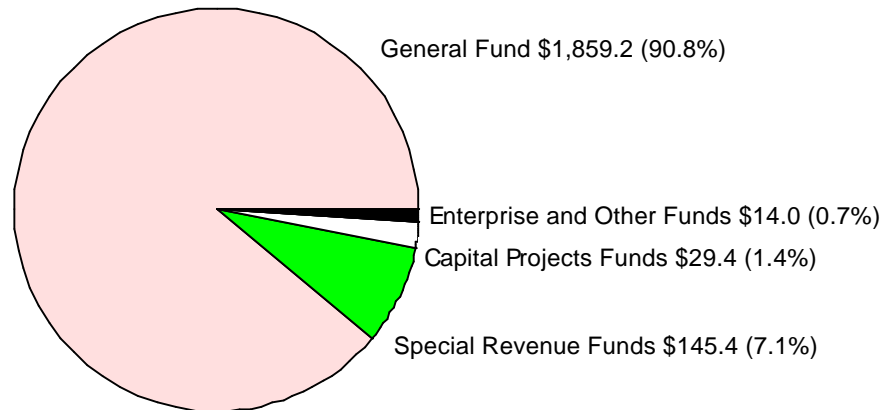
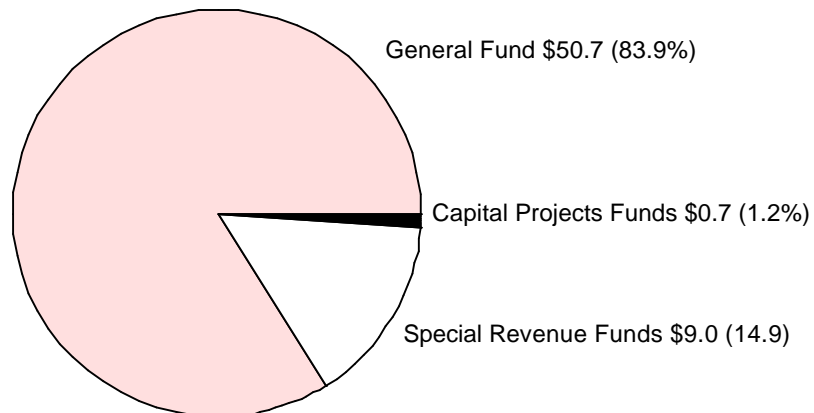
## Schedule 8

## Revenues by Governmental Accounting Fund Type

(Amounts in thousands)

	1996-97	1995-96*	Percentage Increase (Decrease)
<b>SCHOOL DISTRICTS</b>			
<b>General Fund</b> .....	\$ 27,581,414	\$ 24,750,144	11.44 %
<b>Special Revenue Funds</b>			
Adult Education .....	559,129	537,733	3.98
Cafeteria Fund/Account, Special Revenue .....	1,195,917	1,119,726	6.80
Child Development .....	359,987	328,404	9.62
Deferred Maintenance .....	120,956	73,112	65.44
Pupil Transportation Equipment .....	1,372	3,763	(63.53)
Special Reserve, Non Capital Projects .....	12,277	12,665	(3.06)
<b>Capital Projects Funds</b>			
Building .....	1,338,232	685,052	95.35
Capital Facilities .....	439,786	371,913	18.25
State School Building Lease-Purchase .....	886,265	342,017	159.13
Special Reserve, Capital Projects .....	237,378	197,871	19.97
<b>Debt Service Funds</b>			
Bond Interest and Redemption .....	269,590	214,413	25.73
Tax Override .....	184,172	195,778	(5.93)
Debt Service .....	13,148	57,747	(77.23)
<b>Enterprise and Other Funds</b>			
Cafeteria Fund/Account, Enterprise .....	71,824	73,987	(2.92)
Enterprise .....	6,398	4,331	47.74
Article XIII-B .....	1,764	1,824	(3.30)
Foundation .....	9,210	8,179	12.60
<b>Subtotal</b> .....	<b>33,288,819</b>	<b>28,978,659</b>	<b>14.87</b>
<b>COEs</b>			
<b>General Fund</b> .....	1,859,150	1,711,574	8.62
<b>Special Revenue Funds</b>			
Cafeteria Fund/Account, Special Revenue .....	500	421	18.86
Child Development .....	139,866	129,094	8.34
Deferred Maintenance .....	4,151	3,665	13.26
Special Reserve, Non Capital Projects .....	870	576	50.96
<b>Capital Projects Funds</b>			
Building .....	927	32	2,779.79
Capital Facilities .....	335	512	(34.66)
State School Building Lease-Purchase .....	24,103	2,254	969.21
Special Reserve, Capital Projects .....	4,032	2,117	90.47
<b>Debt Service Funds</b>			
Tax Override .....	277	398	(30.33)
Debt Service .....	94	132	(29.11)
<b>Enterprise and Other Funds</b>			
Enterprise .....	3,225	18,275	(82.35)
Article XIII-B .....	149	45	234.21
Foundation .....	1,211	1,244	(2.67)
Forest Reserve .....	9,058	20,474	(55.76)
<b>Subtotal</b> .....	<b>2,047,948</b>	<b>1,890,813</b>	<b>8.31</b>
<b>JPAs</b>			
<b>General Fund</b> .....	50,712	44,368	14.30
<b>Special Revenue Funds</b>			
Adult Education .....	6,670	6,325	5.45
Cafeteria Fund/Account, Special Revenue .....	1,276	1,145	11.46
Deferred Maintenance .....	6	19	(68.92)
Pupil Transportation Equipment .....	253	35	631.32
Special Reserve, Non Capital Projects .....	751	698	7.54
<b>Capital Projects Funds</b>			
Building .....	24	25	(1.73)
Special Reserve, Capital Projects .....	704	42	1,593.02
<b>Subtotal</b> .....	<b>60,396</b>	<b>52,657</b>	<b>14.70</b>
<b>Total</b> .....	<b>\$ 35,397,163</b>	<b>\$ 30,922,129</b>	<b>14.47</b>

\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

**Chart 3****1996-97 Revenues by Governmental Accounting Fund Type**  
(Amounts in millions)**School Districts****County Offices  
of Education****Joint Powers  
Agencies**

## Expenditures by Object

School districts, COEs, and JPAs reported \$33.5 billion in total expenditures for the 1996-97 fiscal year, an 11.07% increase over the previous fiscal year. Expenditures reported by object classification for school districts, COEs, and JPAs are summarized by major categories in Schedule 9 and Chart 4.

### Schedule 9

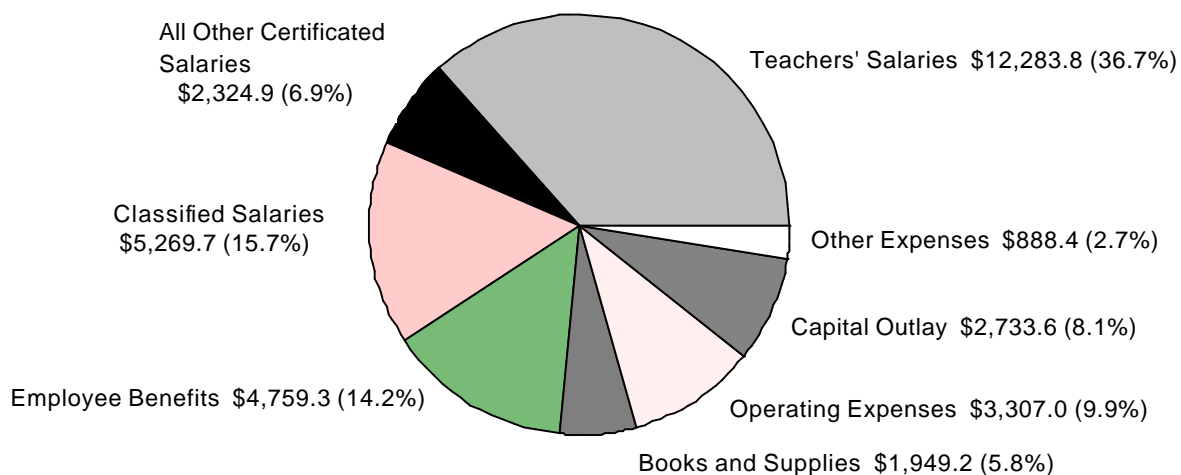
#### Expenditures by Object (Amounts in thousands)

	1996-97	1995-96*	Percentage Increase (Decrease)
<b>Personnel Costs</b>			
Certificated Salaries			
Teachers Salaries .....	\$ 12,283,804	\$ 11,066,936	11.00 %
All Other Certificated Salaries .....	2,324,923	2,160,691	7.60
Classified Salaries .....	5,269,710	4,884,696	7.88
Employee Benefits .....	4,759,332	4,469,772	6.48
<b>Books and Supplies</b> .....	1,949,182	1,708,909	14.06
<b>Operating Expenses</b> .....	3,306,962	2,921,338	13.20
<b>Capital Outlay</b> .....	2,733,633	2,114,736	29.27
<b>Other Expenses</b>			
Other Outgo .....	153,797	140,991	9.08
Other Financing Uses .....	734,578	708,418	3.69
<b>Total Expenditures</b> .....	<b>\$ 33,515,921</b>	<b>\$ 30,176,487</b>	<b>11.07</b>

\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

### Chart 4

#### 1996-97 Expenditures by Object (Amounts in millions)



## Expenditures by Fund

Expenditures reported by governmental accounting fund type for school districts, COEs, and JPAs are summarized in Schedule 10 and Chart 5.

## Schedule 10

**Expenditures by Governmental Accounting Fund Type**

(Amounts in thousands)

	1996-97	1995-96*	Percentage Increase (Decrease)
<b>SCHOOL DISTRICTS</b>			
<b>General Fund</b>	\$ 26,585,830	\$ 23,888,571	11.29 %
<b>Special Revenue Funds</b>			
Adult Education .....	553,695	513,971	7.73
Cafeteria Fund/Account, Special Revenue .....	1,197,072	1,100,238	8.80
Child Development .....	353,829	330,090	7.19
Deferred Maintenance .....	188,493	155,960	20.86
Pupil Transportation and Equipment .....	2,430	11,466	(78.80)
<b>Capital Projects Funds</b>			
Building .....	651,513	581,255	12.09
Capital Facilities .....	347,685	297,644	16.81
State School Building Lease-Purchase .....	631,966	564,161	12.02
Special Reserve, Capital Projects .....	332,657	261,957	26.99
<b>Debt Service Funds</b>			
Bond Interest and Redemption .....	223,337	201,425	10.88
Tax Override .....	176,850	170,426	3.77
Debt Service .....	81,179	91,917	(11.68)
<b>Enterprise and Other Funds</b>			
Cafeteria Fund/Account, Enterprise .....	69,458	70,245	(1.12)
Enterprise .....	5,823	4,213	38.21
Foundation .....	6,873	6,816	0.84
<b>Subtotal</b>	<b>31,408,690</b>	<b>28,250,355</b>	<b>11.18</b>
<b>COEs</b>			
<b>General Fund</b>	1,766,419	1,598,467	10.51
<b>Special Revenue Funds</b>			
Cafeteria Fund/Account, Special Revenue .....	549	400	37.40
Child Development .....	142,102	134,004	6.04
Deferred Maintenance .....	5,741	4,325	32.73
<b>Capital Projects Funds</b>			
Building .....	395	—	—
Capital Facilities .....	453	268	69.30
State School Building Lease-Purchase .....	7,362	3,909	88.36
Special Reserve, Capital Projects .....	13,777	11,146	23.61
<b>Debt Service Funds</b>			
Tax Override .....	303	362	(16.38)
Debt Service .....	2,870	4,256	(32.58)
<b>Enterprise and Other Funds</b>			
Enterprise .....	5,574	16,095	(65.37)
Foundation .....	974	1,130	(13.87)
<b>Subtotal</b>	<b>1,946,519</b>	<b>1,774,362</b>	<b>9.70</b>
<b>JPA's</b>			
<b>General Fund</b>	149,531	142,533	4.91
<b>Special Revenue Funds</b>			
Adult Education .....	6,677	6,421	3.98
Cafeteria Fund/Account, Special Revenue .....	1,253	1,188	5.49
Deferred Maintenance .....	25	284	(91.34)
Pupil Transportation Equipment .....	510	185	175.64
<b>Capital Projects Funds</b>			
Building .....	384	385	(0.25)
Special Reserve, Capital Projects .....	2,332	774	201.46
<b>Subtotal</b>	<b>160,712</b>	<b>151,770</b>	<b>5.89</b>
<b>Total</b>	<b>\$ 33,515,921</b>	<b>\$ 30,176,487</b>	<b>11.07</b>

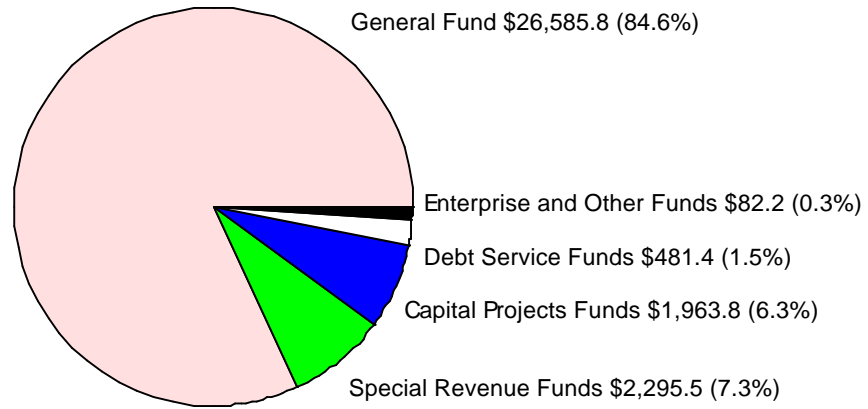
\* Amounts have been adjusted to include enterprise and other funds not published in prior years.

**Chart 5**

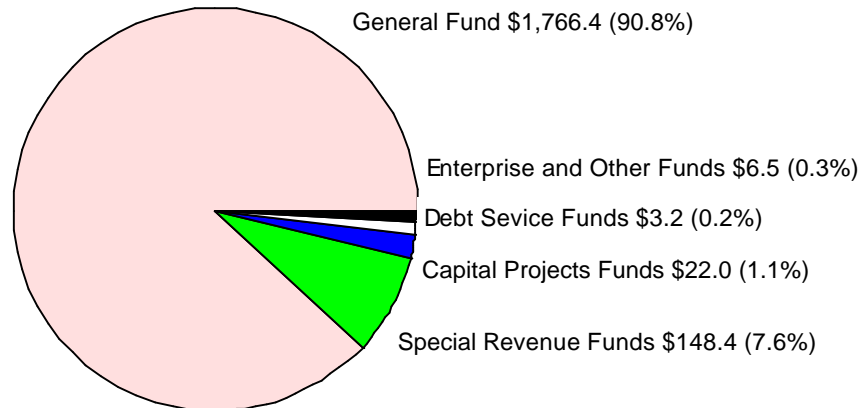
**1996-97 Expenditures by Governmental Accounting Fund Type**  
(Amounts in millions)

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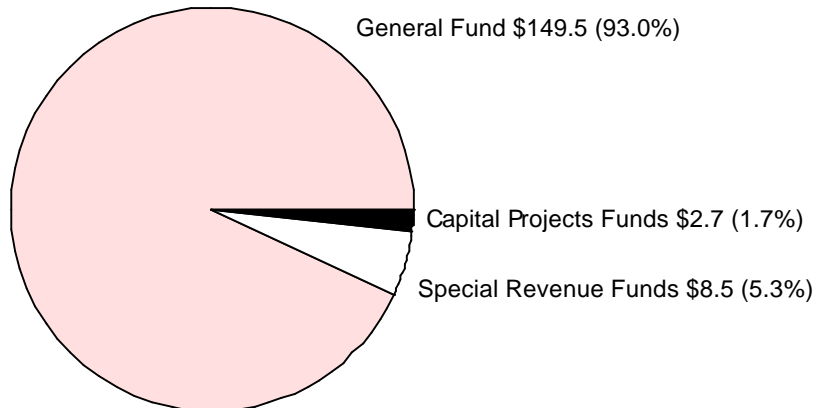
**School Districts**



**County Offices  
of Education**



**Joint Powers  
Agencies**



# **Supplemental Information**

## California Department of Education

The CDE receives the financial data used in this report from school districts, COEs, and JPAs. The data are stored in a database maintained by the CDE at the source/object level by fiscal year, fund, county, and district. Beginning with 1992-93 fiscal year financial data, standard data sets are available on IBM 3.5-inch formatted diskettes. There is a charge of \$50 for each fiscal year set. The same information is also available on the Internet, beginning with the 1993-94 fiscal year. The CDE Internet site from which the data may be obtained is:

**<ftp://www.cde.ca.gov/pub/fiscal>**

The CDE also provides custom reports and PC-readable data sets. Generally, the charge for custom data requests begins at \$50 and increases based on the time and resources needed to compile it.

## Data Requests

Data requests and inquiries may be directed to the CDE as follows:

**California Department of Education  
School Business Services Division  
Financial Accountability and Information Services  
560 J Street — Suite 170  
Sacramento, CA 95814  
(916) 322-1770 or FAX: (916) 324-7141**

The major components of the CDE's databases are:

Major Groups	Description
Fiscal Year .....	1992-93, 1993-94, 1994-95, etc.
County .....	County Code and Name
District .....	District Code and Name
District Type .....	Elementary, High School, Unified, etc.
Fund .....	A fiscal and accounting entity with a self-balancing set of accounts.
Object Code .....	Sources of revenues, types of expenditures, and balance sheet accounts.



## Fund and Account Groups

The CDE's databases contain financial information for funds and account groups. The following matrix lists the fund and account groups with the report forms used by school districts, COEs, and JPAs.

<b>Fund and Account Groups</b>	<b>School Districts</b>	<b>COEs</b>	<b>JPAs</b>
General Fund/County School Service Fund .....	201	401	601
Adult Education Fund .....	202	—	602
Cafeteria Fund/Account, Special Revenue Fund ....	203	403	603
Child Development Fund .....	204	404	—
Deferred Maintenance Fund .....	205	405	605
Pupil Transportation Equipment Fund .....	206	406	606
Special Reserve Fund, Non-Capital Projects .....	207	407	607
Building Fund .....	216	416	616
Capital Facilities Fund .....	217	417	—
State School Building Lease-Purchase Fund .....	218	418	—
Special Reserve Fund, Capital Projects .....	219	419	619
Bond Interest and Redemption Fund .....	226	—	—
Tax Override Fund .....	227	427	—
Debt Service Fund .....	228	428	—
Cafeteria Fund/Account, Enterprise Fund .....	231	431	631
Enterprise Fund .....	232	432	—
Self-Insurance Fund .....	236	436	636
Warehouse Revolving Fund .....	237	437	—
Article XIII-B Fund .....	241	441	—
Foundation Fund .....	242	442	—
Forest Reserve Fund .....	—	443	—
Retiree Benefits Fund .....	244	444	644
General Fixed Assets Account Group .....	248	448	648
General Long-Term Debt Account Group .....	249	449	649

## Object Code Descriptions

Following are the general types of revenues and expenditures and the ranges of object codes available. The object codes listed are on the CDE's database; however, they may not all be contained in each fund. Please see the next section for additional detail.

General Revenues and Expenditures	Object Codes
<b>Revenues</b>	
Revenue Limit Sources .....	8000-8019; 8091-8099
Local Taxes/Fees .....	8021-8089
Federal Revenues .....	8100-8299
Other State Revenues .....	8300-8599
Other Local Revenues .....	8600-8799
Prior Year Revenue Adjustments .....	8800-8899
<b>Total, Revenues</b> .....	8TTT
<b>Expenditures</b>	
Certificated Salaries .....	1000-1999
Classified Salaries .....	2000-2999
Employee Benefits .....	3000-3999
Books and Supplies .....	4000-4999
Services, Other Operating Expense .....	5000-5999
Capital Outlay .....	6000-6599
Other Outgo .....	7100-7299
Direct Support/Indirect Costs .....	7300-7399
Prior Year Expenditures and Other Adjustments .....	7400-7599
<b>Total, Expenditures</b> .....	7TTT
<b>Other Financing Sources/Uses</b>	
Interfund Transfers	
Transfers In .....	8905-8919
Transfers Out .....	7610-7619
Other Sources/Uses	
Sources .....	8930-8979
Uses .....	7630-7699
Contributions to Restricted Programs .....	8980-8999
Total, Other Financing Sources//Uses .....	79TT
<b>Ending Balance, June 30</b> .....	9794

## Detailed Object Codes

Following are the detailed object codes for all objects contained in the CDE's databases:

Detailed Object	Code
<b>Revenue Limit Sources</b>	
<b>Principal Apportionment</b>	
State Aid — Current Year .....	8011
State Aid — Prior Years .....	8019
<b>Tax Relief Subventions</b>	
Homeowners' Exemptions .....	8021
Timber Yield Tax .....	8022
Other Subventions/In-Lieu Taxes .....	8029
Trailer Coach Fees .....	8030
<b>County and District Taxes</b>	
Secured Roll Taxes .....	8041
Unsecured Roll Taxes .....	8042
Prior Years' Taxes .....	8043
Supplemental Taxes .....	8044
Education Revenue Augmentation Funds .....	8045
Community Redevelopment Funds .....	8047
Penalties and Interest on Delinquent Revenue Limit Taxes .....	8048
Property Tax Collection Fees .....	8049
Receipts from County Boards of Supervisors .....	8070
<b>Miscellaneous Funds (EC 41604)</b>	
Royalties and Bonuses .....	8081
Other In-Lieu Taxes .....	8082
Less: Non-Revenue Limit (50%) Adjustment .....	8089
<b>Subtotal, Revenue Limit Sources</b> .....	80ST
<b>Revenue Limit Transfers</b>	
Special Education ADA Transfer .....	8091
PERS Reduction Transfer .....	8092
ROC/P Apprentice Hours Transfer .....	8093
Concurrent Adult/Apprentice Transfer to Adult Ed Fund .....	8094
Juvenile Court/County Community Schools/Cont. Ed. ADA Transfer ...	8095
Pregnant Minors ADA Transfer .....	8096
Property Taxes Transfers .....	8097
All Other Transfers .....	8099
<b>Total, Revenue Limit Sources</b> .....	80TT

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
<b>Federal Revenues</b>	
Maintenance and Operation .....	8110
School Construction .....	8130
Education Professional Development Act .....	8140
Economic Opportunity Act .....	8150
ECIA/ESEA .....	8160
JTPA .....	8170
<b>Special Education</b>	
Entitlement Per UDC .....	8181
Discretionary Grants .....	8182
EESA .....	8190
Drug/Alcohol/Tobacco Funds .....	8210
Child Nutrition Programs .....	8220
Vocational Education Act .....	8240
Forest Reserve Funds .....	8260
Flood Control Funds .....	8270
Wildlife Reserve Funds .....	8280
Interagency Contracts .....	8285
Pass-Through Revenues from Federal Sources .....	8287
Other Federal Revenue .....	8290
<b>Total, Federal Revenues</b> .....	82TT
<b>Other State Revenues</b>	
<b>Principal Apportionment</b>	
<b>ROC/P Entitlement</b>	
Current Year .....	8311
Prior Years .....	8319
<b>Special Education Master Plan</b>	
Current Year .....	8321
Prior Years .....	8329
Gifted and Talented Pupils .....	8331
<b>Special Purpose Apportionment</b>	
Driver Training .....	8341
Home-to-School Transportation .....	8342
Urban Impact Aid .....	8343
School Improvement Program .....	8344
Economic Impact Aid .....	8346
Special Education Transportation .....	8347
<b>Special Instructional Allowances</b>	
Basic Reading Act .....	8411
Instructional Television .....	8412

## Detailed Object Codes (continued)

Detailed Object	Code
Special Teacher Employment .....	8413
Demo Program, Reading, and Math .....	8414
<b>Instructional Materials</b>	
Elementary .....	8415
Secondary .....	8416
Other .....	8417
Vocational Education, Handicapped Students .....	8418
Staff Development .....	8419
Tenth Grade Counseling .....	8421
Mentor Teacher .....	8422
Classroom Teacher Instructional Improvement Program .....	8423
Educational Technology Assistance Grants .....	8424
Year Round School Incentive .....	8425
School Based Coordination Program .....	8429
Supplemental Grant Funds .....	8431
Class Size Reduction .....	8435
Other Instructional Allowances .....	8490
<b>Other State Revenue</b>	
State Preschool .....	8510
Child Nutrition Programs .....	8520
Children's Centers Apportionments .....	8530
Deferred Maintenance Allowance .....	8540
Mandated Costs Reimbursements .....	8550
State Lottery Revenue .....	8560
<b>Tax Relief Subventions</b>	
<b>Restricted Levies — Other</b>	
Homeowners' Exemptions .....	8571
Other Subventions/In-Lieu Taxes .....	8572
Homeowners' Exemptions .....	8575
Other Subventions/In-Lieu Taxes .....	8576
Drug/Alcohol/Tobacco Funds .....	8580
Healthy Start .....	8581
Pass-Through revenues from State Sources .....	8587
All Other State Revenue .....	8590
<b>Total, Other State Revenues .....</b>	<b>85TT</b>
<b>Other Local Revenues</b>	
<b>Local Revenue</b>	
County and District Taxes	
Voted Indebtedness Levies	
Secured Roll .....	8611

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
Unsecured Roll .....	8612
Prior Years' Taxes .....	8613
Supplemental Taxes .....	8614
<b>Restricted Levies — Other</b>	
Secured Roll .....	8615
Unsecured Roll .....	8616
Prior Years' Taxes .....	8617
Supplemental Taxes .....	8618
<b>Non Ad-Valorem Taxes</b>	
Parcel Taxes .....	8621
Other .....	8622
Community Redevelopment Funds Not Subject to Revenue Limit Deduction .....	8625
<b>Penalties and Interest on Delinquent</b>	
Non-Revenue Limit Taxes .....	8629
<b>Sales</b>	
Sale of Equipment/Supplies (per EC 39522) .....	8631
Sale of Publications .....	8632
Food Service Sales .....	8634
Other Sales .....	8639
Leases and Rentals .....	8650
Interest .....	8660
<b>Fees and Contracts</b>	
Adult Education Fees .....	8671
Non-Resident Students .....	8672
Children's Centers Fees .....	8673
In-District Premiums .....	8674
Transportation Fees from Individuals .....	8675
Transportation Services .....	8676
Interagency Revenues .....	8677
Mitigation/Developer Fees .....	8681
All Other Fees and Contracts .....	8689
<b>Other Local Revenue</b>	
Misc. Funds Non-Revenue Limit (50%) Adjustment .....	8691
Pass-Through Revenues from Local Sources .....	8697
All Other Local Revenue .....	8699
Tuition .....	8710
<b>Other Transfers In</b>	
Special Education SELPA Transfers	
From Districts .....	8721
From County Offices .....	8722

## Detailed Object Codes (continued)

Detailed Object	Code
From JPAs .....	8723
<b>ROC/P Transfers</b>	
From Districts .....	8731
From County Offices .....	8732
From JPAs .....	8733
<b>Community Schools Transfers</b>	
From Districts .....	8741
From County Offices .....	8742
From JPAs .....	8743
<b>All Other Transfers In</b>	
From Districts .....	8791
From County Offices .....	8792
From JPAs .....	8793
From All Others .....	8799
<b>Total, Other Local Revenues</b> .....	87TT
<b>Prior Year Adjustments</b>	
Prior Year — Accounts Receivable .....	8800
Prior Year — Accounts Payable .....	8850
Total, Prior Year Revenue Adjustments .....	88TT
<b>Total, Revenues</b> .....	8TTT
<b>Certificated Salaries</b>	
Teachers' Salaries .....	1100
School Administrators' Salaries .....	1200
Supervisors' Salaries .....	1300
Librarians' Salaries .....	1400
Guidance, Welfare, and Attendance Salaries .....	1500
Physical and Mental Health Salaries .....	1600
Superintendents' Salaries .....	1700
Administrative Personnel Salaries .....	1800
Other Certificated Salaries .....	1900
<b>Total, Certificated Salaries</b> .....	10TT
<b>Classified Salaries</b>	
Instructional Aides' Salaries .....	2100
Administrative Salaries .....	2200
Clerical/Office Salaries .....	2300
Maintenance and Operations Salaries .....	2400
Food Services Salaries .....	2500
Transportation Salaries .....	2600

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
Other Classified Salaries .....	2900
<b>Total, Classified Salaries</b> .....	20TT
<b>Employee Benefits</b>	
STRS .....	3100
Instructional .....	3110
Non-Instructional .....	3120
PERS .....	3200
Instructional .....	3210
Non-Instructional .....	3220
OASDI and Medicare .....	3300
<b>OASDI — Regular</b>	
Instructional .....	3310
Non-Instructional .....	3320
<b>OASDI — Medicare</b>	
Instructional .....	3330
Non-Instructional .....	3340
<b>Retirement in Lieu of OASDI</b>	
Instructional .....	3350
Non-Instructional .....	3360
Health and Welfare Benefits .....	3400
<b>Health and Welfare Benefits</b>	
Instructional .....	3410
Non-Instructional .....	3420
Unemployment Insurance .....	3500
<b>Unemployment Insurance</b>	
Instructional .....	3510
Non-Instructional .....	3520
Workers' Compensation .....	3600
<b>Workers' Compensation</b>	
Instructional .....	3610
Non-Instructional .....	3620
Other Employee Benefits .....	3900
<b>Other Employee Benefits</b>	
Instructional .....	3910
Non-Instructional .....	3920
<b>Total, Employee Benefits</b> .....	30TT
<b>Books and Supplies</b>	
Textbooks .....	4100
Books other than Textbooks .....	4200



**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
Instructional Materials and Supplies .....	4300
Other Supplies .....	4500
Pupil Transportation Supplies .....	4600
Food Service Supplies .....	4700
<b>Total, Books and Supplies .....</b>	<b>40TT</b>
<b>Services, Other Operating Expenses</b>	
Personal Services of Instructional Consultants, Lecturers, and Others ...	5100
Travel and Conferences .....	5200
Dues and Memberships .....	5300
Insurance .....	5400
Utilities and Housekeeping Services .....	5500
Rentals, Leases, and Repairs .....	5600
Direct Costs — Interprogram Services .....	5710
Direct Costs — Interfund Services .....	5750
Other Services and Operating Expenditures .....	5800
Inter-Governmental Fees .....	5900
<b>Total, Services and Other Operating Expenses .....</b>	<b>50TT</b>
<b>Capital Outlay</b>	
Sites and Improvements of Sites .....	6100
Buildings and Improvements of Buildings .....	6200
Books and Media for New and Expanded Libraries .....	6300
Equipment .....	6400
Lease — Purchase Payments .....	6499
Equipment Replacement .....	6500
<b>Total, Capital Outlay .....</b>	<b>60TT</b>
<b>Other Outgo</b>	
<b>Tuition</b>	
Inter-District Attendance Agreements .....	7110
<b>ROC/P Tuition</b>	
Payments to Districts .....	7121
Payments to County Offices .....	7122
Payments to JPAs .....	7123
<b>Special Education Excess Costs</b>	
Payments to Districts .....	7131
Payments to County Offices .....	7132
Payments to JPAs .....	7133
State Special Schools .....	7140
Other Tuition, Excess Costs, and/or Deficits .....	7190

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
<b>Interagency Transfers Out</b>	
<b>Transfers of Pass-Through Revenues</b>	
To Districts .....	7211
To County Offices .....	7212
To JPAs .....	7213
<b>Special Education SELPA Transfers</b>	
To Districts .....	7221
To County Offices .....	7222
To JPAs .....	7223
<b>ROC/P Transfers</b>	
To Districts .....	7231
To County Offices .....	7232
To JPAs .....	7233
<b>Community Schools Transfers</b>	
To Districts .....	7241
To County Offices .....	7242
To JPAs .....	7243
PERS Reduction from Revenue Limit .....	7270
<b>All Other Transfers Out</b>	
To Districts .....	7291
To County Offices .....	7292
To JPAs .....	7293
Other Transfers Out .....	7299
<b>Total, Other Outgo</b> .....	72TT
<b>Direct Support/Indirect Costs</b>	
Interprogram Transfers of Direct Support/Indirect Costs .....	7310
Interfund Transfers of Direct Support/Indirect Costs .....	7350
<b>Total, Direct Support/Indirect Costs</b> .....	73TT
<b>Prior Year Adjustments</b>	
Prior Year — Accounts Payable .....	7400
Prior Year — Accounts Receivable .....	7500
Prior Year — Other Adjustments .....	7590
<b>Total, Prior Year Expenditures/Other Adjustments</b> .....	75TT
<b>Total, Expenditures</b> .....	7TTT
<b>Interfund Transfers</b>	
<b>Transfers In</b>	
Unclassified .....	8905

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
From General Fund to Child Development Fund .....	8911
From Special Reserve or General Fund/CSSF .....	8912
From All Other Funds .....	8913
From Bond Interest and Redemption Fund .....	8914
From General, Special Reserve, and Building Funds .....	8915
From General Fund to Cafeteria Fund/Account .....	8916
Other Authorized Interfund Transfers In .....	8919
Total Transfers In .....	891S
<b>Transfers Out</b>	
To Child Development Fund .....	7611
To Special Reserve or General Fund/CSSF .....	7612
To State School Building Lease-Purchase Building Fund .....	7613
To General Fund .....	7614
To Deferred Maintenance Fund .....	7615
To Cafeteria Fund/Account .....	7616
Other Authorized Interfund Transfers Out .....	7619
Total Transfers Out .....	761S
<b>Other Sources/Uses</b>	
<b>Sources</b>	
<b>State Apportionments</b>	
Emergency Apportionment .....	8931
School Facilities Apportionments .....	8935
<b>Proceeds</b>	
Proceeds from Sale of Bonds .....	8951
Proceeds from Sale/Lease-Purchase of Land/Building .....	8953
<b>Other Sources</b>	
Transfer of School Building Aid .....	8961
Transfers from Funds of Lapsed/Reorganized Districts .....	8965
<b>Long-Term Debt Proceeds</b>	
Proceeds from Certificates of Participation .....	8971
Proceeds from Capital Leases .....	8972
All Other Sources .....	8979
<b>Total Sources</b> .....	897S
<b>Uses</b>	
<b>Debt Service</b>	
Public School Building Repayment .....	7631
State School Building Repayment .....	7632

**Detailed Object  
Codes  
(continued)**

<b>Detailed Object</b>	<b>Code</b>
Bond Redemptions .....	7633
Bond Interest and Other Service Charges .....	7634
<b>Repayment of State School Building</b>	
Fund Aid — Proceeds from Bonds .....	7635
Payments to Original District for Acquisition of Property .....	7636
Debt Service/Other Debt Service Payments .....	7639
<b>Loan Repayments</b>	
Long Term Loan Repayment .....	7641
Other Loan Repayments .....	7649
<b>Other Uses</b>	
Transfers from Funds of Lapsed/Reorganized Districts .....	7651
School Building Aid .....	7661
All Other Uses .....	7699
<b>Total Uses</b> .....	769S
<b>Total, Other Financing Sources/Uses</b> .....	79TT
 <b>Contributions to Restricted Programs</b>	
Statutory .....	8980
Other .....	8990
Unclassified .....	8991
<b>Total, Contributions to Restricted Programs</b> .....	899S
 <b>Net Increase(Decrease) in Fund Balance</b> .....	979E
 <b>Fund Balance, Reserves</b>	
<b>Beginning Balance</b>	
As of July 1, Unaudited .....	9791
Audit Adjustments .....	9792
Beginning Balance, July 1 (Audited) .....	979A
Adjustments for Restatements .....	9793
Adjusted Beginning Balance July 1 .....	979F
Ending Balance, June 30 .....	9794
<b>Reserve Amounts</b>	
Revolving Cash .....	9611
Stores .....	9612
Prepaid Expenditures .....	9613
Other .....	9619
General Reserve (EC 42124) .....	9630
Legally Restricted Balances .....	9640
Investment in General Fixed Assets .....	9690

# **Detailed Object Codes (continued)**

<b>Detailed Object</b>	<b>Code</b>
<b>Designated Amounts</b>	
Economic Uncertainties .....	9710
Designated — Other .....	9720
Undesignated Amount .....	9798
<b>Assets</b>	
<b>Cash</b>	
in County Treasury .....	9110
in Banks .....	9120
in Revolving Fund .....	9130
with Fiscal Agent .....	9135
Collections Awaiting Deposit .....	9140
Investments .....	9150
Accounts Receivable .....	9160
Due from Other Funds .....	9170
Stores .....	9210
Prepaid Expenditures .....	9220
Other Current Assets .....	9300
Land .....	9410
Improvement of Sites .....	9420
Buildings .....	9430
Accumulated Depreciation — Buildings .....	9435
Equipment .....	9440
Accumulated Depreciation — Equipment .....	9445
Work in Progress .....	9450
Amount Available in Other Funds .....	9680
Amount to be Provided for Retirement of Long-Term Debt .....	9685
<b>Total, Assets</b> .....	<b>93TT</b>
<b>Liabilities</b>	
Accounts Payable .....	9510
Due to Other Funds .....	9520
Current Loans .....	9530
Deferred Revenue .....	9540
Other Current Liabilities .....	9570
General Obligation Bonds Payable .....	9581
State School Building Loans Payable .....	9582
Compensated Absences .....	9585
COPs Payable .....	9586
Obligations Under Capital Lease Agreements .....	9587
Other General Long-Term Debt .....	9589
<b>Total, Liabilities</b> .....	<b>95TT</b>

## State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

### **Division of Accounting and Reporting**

*Assessed Valuation Annual Report*

*Cities Annual Report*

*Community Redevelopment Agencies Annual Report*

*Counties Annual Report*

*Public Retirement Systems Annual Report*

*School Districts Annual Report*

*Special Districts Annual Report*

*Streets and Roads Annual Report*

*Transit Operators and Non-Transit Claimants Annual Report*

*Transportation Planning Agencies Annual Report*

**Mail request to: Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, California 94250  
Phone: (916) 445-5153**

### **Division of Audits**

*Annual Financial Report of California K-12 Schools*

**Mail request to: Division of Audits  
Education Oversight Branch  
P.O. Box 942850  
Sacramento, CA 94250  
(916) 323-1826**

**STATE OF CALIFORNIA**

**Office of the State Controller**

**Kathleen Connell**  
**State Controller**

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